
Status: Point in time view as at 24/02/2022.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 4 **U.K.**

CORPORATE CAPITAL LOSSES

PART 1 **U.K.**

CORPORATE CAPITAL LOSS RESTRICTION

Restriction on deduction from chargeable gains: main provisions

- 1 Part 7ZA of CTA 2010 (restrictions on obtaining certain deductions) is amended as follows.

Status:

Point in time view as at 24/02/2022.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 1.